



This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: JoAnne Gordon Date Reviewed: October 30, 2000

Ancillary Document being reviewed (provide number and title): ETA 145.04.193 Retention of title to secure payment on interstate sales of goods.

Date last Issued: August 12, 1966

This document is being reviewed in conjunction with (provide WAC number and title): WAC 458-20-193 Inbound and outbound interstate sales of tangible personal property

Purpose of the document: The ETA explains that an out-of-state manufacturer who consigned goods to the warehouse of its Washington parent company made nontaxable interstate sales, notwithstanding the fact that the seller retained title for security purposes only.

Is the document clearly written?

Yes	No
X	

Does the document provide accurate and useful information?

Yes	No
X	

Does the document provide information not currently in the rule?

Yes	No
X	



Review recommendation:

- A. Update
- B. Repeal
- C. Leave as is
- D. Incorporate into rule and repeal

X

Briefly explain your recommendation:

The ETA's primary issue appears to be one of when does a sale occurs – an issue that is more appropriately addressed by WAC 458-20-103. This document should be retained. At such time as WAC 458-20-103 is revised, the rule drafter should consider incorporating the ETA into that rule.

Manager Action:

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Accepted recommendation

Date: _____

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Returned for further review

Date: _____

Comments _____